1874-5 Rural

1 of 74-5
85 1-5

Recovery of cart tax due by Captain Ludlow

Annexed

1874

From the Commr Nagpur Dn

To the Secretary to the Chief Commr CP

Dated 5 October 187

From Capt: Ludlow to Dpty Commr Shimoga No 52 of 29th June/74

To do- from do- No 613 of 4th July

From do to do- No 64 of 9th do-

To do- from- do- No 719 of 15- do-

From- do to do- No 78 of 27th- do-

From Dpty Commr to Commr No 514 of 5th augst 1874-

X Copy enclosed

Has the honor to forward copy of the Correspondence noted in the margin which took place between the Depty Commr of Shimoga & Captain R. S. Ludlow from which it will be seen that the latter officer declines to pay Cart tax of 2 Rs on the ground that he did not make use of the Cart as a trader - In this Office letter No 2791 dated 5th august last Mr Ricketts pointed out to Captain Ludlow that according to Genl Cir No 3 dated 27th September 1871 the tax is payable by all persons other than agriculturists and requested that the amount might be remitted - A reminder was also addressed on 17th ultimo but the Dy Commr reports that the amount has not been received, and as Captain Ludlow was addressed by this Office in vain, the Commr requests that the Secretary to the Chief Commr may deal with the matter

For Commissioner
Nagpur Dn

1874

From The Commissioner of Agriculture

To

Secretary to Chief Commissioner,
General Department.

Dated 5th October 1874

Despatched 6th October 1874

Received 10th October 1874

ENCLOSURES NO.

General No 3051 1874

Ref. No. 5

Requests to issue orders for the discovery of the Earth Case

5-10-74

No 514.

1874.

From The Deputy Comr Shemoga Distt
To The Comr Nagar Dn
Dated 5th August 1874

From Captain Ludlow
No 52 of 29-6-74
To -do- No 613 of 4-7-74
From -do- No 64 of 9-7-74
To -do- No 719 of 15-7-74
From -do- No 78 of 27-7-74

In forwarding Copies of the Marginally noted Correspondence between this Office and Captain Ludlow Asstt Comr on the Subject of the Cart-tax due by him has the honor to request that the Comr will be good enough to move the Govt of Mundidroog in the matter

2 Beg to add that a similar request was made to Lieutt Colonel A C Bray Comr of Ashtagram Dwrsu for the Cart tax due from him and he has remitted the amount and Captain Ludlow's way of treating an official letter from this Office seems deserving of censure—

Camp Chennagiri.

Sept) A J Bruce
Deputy Comr

No 52.

From Captain E S Ludlow
Asstt Comr
Camp Bedadu dated 29th June/74
To The Deputy Comr Shemoga Distt

Sir,

I have the honor to reques

the favor of your informing me
of the grounds on which you have
been pleased to direct the Sagar
amildar to charge me Rs (2) as
Bandy Cundayam

I have &c.
Sgd) F S Sadlier
asstt Cons

2

1874.

From The Deputy Cons Shimoga distt
To Captain F S. Sadlier
assistant Cons.
Dated 4th July 1874.

No 613 -

Yr No 52 dated 29th ultimo

2

In reply to the above has the
honor to state that you were reported
to have a cart and so the usual
tax has been imposed -

Sgd) A J Bruce.
Deputy Cons.

1874

From The 2d asstt Cons's office
Bangalore Distt
To The Deputy Cons Shimoga distt

Dated

Dated 9th July

No 64

Subject

Deputy Comrs Docket No 613 of the
1st Instant -

Has the honor to intimate that
where the Deputy Comr can prove
that the undersigned keeps a Cart
for purposes of trade Captain Ludlow
will pay the tax thereon mentioned
but, till that fact is proved, he
must decline paying the same -

Sgd T S Ludlow
asstt Comrs
Bangalore Distt

No 719 -

Shimoga Distt Deputy Comrs Office
Shimoga 15th July 1874

To

Captain T S Ludlow
asstt Comrs
Bangalore District

Sir,

With reference to yr Docket
No 64 dated 9th Instant, I have
the honor to inform you that the
Chief Comrs instructions would
appear to direct the imposition
of cart tax on all carts in
possession of individuals (whose
primary occupation is not agricul-
-ture) without reference to the question
whether

b Such Carts are kept for
purposes of trade or not-

2- Under this ruling of the
Chief Comr I considered your Cart
liable to tax and applied for its
payment and beg you will remit
the Sum due for the past 2 years
without delay-

I have &c
Sgd A J. Bruce
Deputy Comr

1874

From the asstt Comrs office
Bangalore Distt

To The Deputy Comrs
Shimoga Distt

Dated 27th July

No 78

Subject-

His letter No 719 of the 16th instant

I has the honor to intimate
that he Considers the Deputy Comrs
views on the Subject erroneous
and Consequently he declines to
accede to his request-

Sgd E. S. Ludlow
asstt Comr.

True Copies
Sgd W. B. Bantoorg
for Dy Comr
Shimoga distt

"True Copies"
Cunningham

Nagar Division Revenue Office
Benkipoor 15 August

To

Captain T S Sandilands
Assistant Commr
Closepett Sub Division

Sir,

With reference to your Docket No 64 dated 9th returns to the address of the Deputy Comr of Shemoga, I have the honor to request your attention to General Circular* No 3 dated 27th Septr 1871 which directs that all carts drawn by pairs of bullocks and of the description ordinarily used for carrying loads are chargeable with "the Car tax" although "such may be the "private property of persons who are "not professional Merchants or "traders" & that the only persons who are exempted are those whose <u>principal occupation is agriculture</u>. It is therefore quite clear that the tax is payable not only when the cart is kept for purposes of trade but also when it is kept by officials & other persons other than agriculturalists — I therefore request you will be good enough to remit the amount claimed by the Deputy Comr of Shemoga —

I have
Sd/ T Ricketts
Asst Comr

* published in the Mysore gazette dated 30th Septr/71 page 735 —

True Copy

H Cunningham
Asst Commissioner

Shimoga Dy. Co. Office
Bangalore 6th November 74

To, The Commissioner
Nandydroog Div

Sir,

With reference to the accompanying copy of correspondence relative to Captain Ludlow's refusal to pay cart-tax, I am directed to observe that under General Circular No. 3 of September 27th, 1871, he had no excuse for resisting payment of the tax, for which the Dy Commr of Shemoga made a demand more than once He ought either to have paid it at once, or requested that the grounds on which he objected to do so, should be submitted for the orders of the Commr of the Division

received with the Nagar Div Commrs letter No 365/R135 of the 5th October 74.

Instead of adopting
this course, it is clear
that Captain Ludlow
persisted in refusing
the payment of the case,
and although his liability
thereto was clearly &
considerately explained to
him by the Offg. Commr
himself, he has taken
no notice of that Officer's
request to discharge the
demand. Captain Ludlow
also, especially in his letter
to the Dy. Commr of Chemulpo,
No 78 dated 27th July 74, adopts
a tone which was extremely
disrespectful towards
his immediate official
Superior.

2. I am desired to request
that you will be good
enough to direct Captain
Ludlow to pay up the
amount due by him

at once and report
when he has done so,
and further to inform
him that the Chief
Commr. regards his pro-
-ceedings throughout
this matter as highly
reprehensible and deser
-ving severe censure.

3 An Officer who
sets the orders of Govt
at defiance and treats
with disrespect his
superior who in the pe
formance of his duty
endeavours to enforce
them, can, the Chief
Commr. thinks hardly be re-
-garded as fit to be him
-self placed in an in
-dependant charge, or
as meriting the confi-
-dence of Govt, & Capt.
Ludlow should therefore
endeavour to avoid
a recurrence of such-

Conduch.

10 Shave &c

N. 5683 / 97 Offr Secretary

Returned.
1874.

To The Commissioners

Dated 6 Sandycove & Dunleary
Despatched November 1874.
Received

ENCLOSURES NO. Coresp.

General No. 5682
No. 131

I regards Copies of Correspondence between Capt Ludlow and the Ry Comrs Shillelagh and requests him to be good enough to direct him to carry the Cart tax due, and to report when he has done.

Secretary

Comrs Tax Arrears

Genl No 460 / Dem 169 } 1874-75

Nagar Dn Commissioner's Office
Shimoga, 24th November 1874.

To

The Secretary to the
Chief Commissioner of
Mysore

Sir,

In continuation of my Docket, No 365/135 of 5th Ultimo, I have the honor to forward for submission to the Chief Commissioner, ~~copy of~~ an original a letter No 134 of 30th Ultimo from Captain Ludlow regarding the cart-tax due by him, in reply to my reminder, No 371 dated 18th September last. Captn Ludlow took six weeks to notice my communication, and his reply, though dated 30th Ultimo, was received

by Mail only on the 22d Instant

Captain Ludlow's object in thus addressing me is not quite clear as he must have received the Chief Commissioner's letter through the Commissioner of Nundydroog before despatching his, unless the letter took 23 days in transit from Bangalore to Shimoga - which is unlikely -

I have the honor to be

Sir,

Your most Obedt & Servt

C Elliot

Commissioner

Nagar Division

GWB

From

Captain C. S. Ludlow

Assistant Commissioner

Bangalore Dist

To

The Commissioner

Mysore Division

Bangalore 31st October 1874

Sir,

With reference to your No. 371 of the 18th Instno calling for payment of Cart hire for two years, as ruled by the late Offg Commissioner in his No. 291 of the 13th August 1874, I have the honor to resubmit the question for your consideration, as it appears to me that the Chief Commissioner's instruction was intended to apply to persons other than the agricultural classes who keep up Carts for hire, trade &c. and not to Officials who are forced to move about the Country on duty - My keeping up a Cart obviated the necessity of pressing a conveyance

which Government evidently wished to discourage as much as possible. Under these circumstances the imposition of the Fine in this particular instances seems opposed to the spirit of the Notification in question —

I have &c
(Sd) C. S. Ludlow
Asst. Commr

No. 52

From Capt. C. S. Ludlow
Asst. Commissioner
Camp Bindoy 29th June 1874

To The Deputy Commissioner
Misamis Dist.

Sir,

I have the honor to request the favor of your information of the grounds upon which you have been pleased to direct the Lazaretto Guard to charge me No. 12 as Bindoy Contingent

I have &c
(Sd) C. S. Ludlow
Asst. Comr

From The Deputy Commissioner
Shemoga Division
To Captain Gudlow
Asst. Commissioner
Dated 6th July 1874 No. 618

Your No. 5-2 of 29th Ultimo.

In reply to the above has the honor to state that you were reported to have a Cart and as the usual passes has been withheld.

Sd/ A. J. Bruce
D.C.

From The 2nd Assistant Commissioner
Bangalore District
To The Deputy Commissioner
Shemoga District
No. 64 of 9th July 1874

Deputy Commissioner is desired No. 613 of the 4th Instant

Has the honor to intimate that when the Deputy Commissioner can prove that the undersigned

Cart for purposes of trade Captain Ludlow will pay the toll therein mentioned, but till that fact is proved, he must decline paying the same—

Lieut. C. S. Ludlow
Asst. Comm.

From The Deputy Commissioner
Shemogal Dist

To Captain C. S. Ludlow Asst. Comm.
Bangalore Dist

Sir, With reference to your docket No. 64 of 9th Instant, I am the honor to inform you that the Chief Comm.r's instructions would appear to direct the imposition of the Cart duty on all Carts in possession of individuals (whose primary occupation is not agriculture) without reference to the question whether such Carts are kept for purposes of trade or not

2. Under this ruling of the Chief Comm.r I consider your Cart liable

the case and applies for the payment and beg you will remit the sum due for the past two years without delay.

I have &c.

(Sd) A J Bruce

Dy Commr

From The 2nd Assistant Commissioner

Bangalore District

To The Deputy Commissioner

Shimoga District

27th July 1874 No 78.

His letter No 719 of the 15th Instant.

Has the honor to intimate that he considers the Deputy Commissioner's views on the subject erroneous and consequently he declines to accede to his request.

(Sd) E A Ludlow

Asst Commr

No 241

Nugar Dy Commrs Office

Camp Benkipoor 15th Augt 1874

To Capt E A Ludlow

Asst Commr

B. Dy

With reference to your docket No 64 dated 9th Feb.y 1872 to the address of the Deputy Commissioner Shimoga, I have the honor to request your attention to general Circ.r No 3 dated 27th September 1871 which directs that all Carts drawn by pairs of bullocks and of the description ordinarily used for carrying loads are chargeable with the Cart tax, although such may be the private property of persons who are not professional merchants or traders and that the only persons who are exempted are those whose primary occupation is agriculture. I do therefore quite clear that the tax is payable not only when the Cart is kept for purposes of trade, but also when it is kept by Officials & other persons other than agriculturalist. I therefore request you will be good enough to remit the amount claimed by

Published in the Mysore Gazette 30 Sept.r 1872 page 785

the

the Deputy Commissioner of Indiana

Thos Ewing

Prof L. Ricketts

Ass Comm

Sugar

" Copies

1874

From The Commissioner

To Edgar Dell

Secretary to Chief Commissioner,
General Department

Dated 24th September

Despatched 24

Received 26

ENCLOSURES NO. 1 with one Encl.

General No. 460 | 187

No. 169

Re. Intimation No 365
135

No. 6508

R 411

Mysore Chief Comm^r's Office
3d December 1874

Captain E. S. Ludlow
Assistant Commissioner
Bangalore District
Forwarded thro' the Comm^r
Nundidrug Division

Sir.

With reference to your letter of the 30th October 1874 No. 137 to the address of the Commissioner Nundidrug Division requesting that the question of the payment by you of Cart-tax may be re-considered by that officer, I am directed to refer you to the orders already passed in this matter by the Chief Comm^r, which were communicated to the Commissioner of the Nundidrug Division on this office letter No. 5682/131 of the 6th November 1874, and to request that you will report whether the tax has been paid by you as therein directed.

I have &c

No. 2/12 74

No. 6509.

D 896.

Copy to the Comm^r Nundidrug Division for information with reference to his No. 466/169 of the 24th Nov^r 1874.

2. The original enclosures of his letter are herewith returned.

* W. Copies of Letters Rec'd 17th Dec 1874

I. H

To

[redacted] Captain E. S

Asst Comr: Bangalore Divn

Thro the Comr Mysore &c

Dated 3 December 1874

Recd do

No 6508

R 411

Requests to report whether he has found the cart tax referred to in this office No. 5682/131 dated November 1874 to the address of the Comr Mysore &c

From the Asst Comr of Revenue

T. M

3·12
1874. 21

From Capt. Ludlow
Asst Comm.

To Bangalore Divn

Dated 9 December 75

Despatched

Received 16 Dec

ENCLOSURES NO.

General No.
No. ~~162~~ } 1874-75.

Reports having
forwarded the Cash
Tax (Rupees 2/) to
the Sagar
Commissioner

File?

15·12·74 M

Service

162

To The Secretary to the
Chief Commissioner
of the case

Nancy Dow
O'Neill

Estimate

24/12/74

From, Capt. 18th Lt Ludlow
Asst Comr Bang dt
To, The offg Secretary
to the Chief Comr
of Mysore
Dated
Despatched 9th December 1874
Received Camp Koodloor
thro' the Comr Nundeeroog
Enclosures No. den

General No. 1874
No. 162

His No 6508 of the
411
3rd Instant

Has the honor to
state that the cart
tax Rupees (4) was
forwarded by a
money order to the
Commissioner of

the Nagpur Division on the 2
instant.

W. Meadows.
Asstt Comr